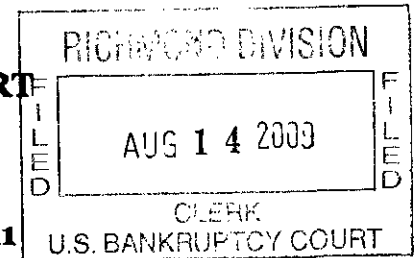


**UNITED STATES BANKRUPTCY COURT
EASTERN DIVISION OF VIRGINIA
Richmond Division**



IN RE:)	Chapter 11
)	
CIRCUIT CITY STORES, INC., et al.,)	Case No. 08-35653 (KRH)
)	
Debtors)	Jointly Administered

**RESPONSE TO DEBTOR'S TWENTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS**

Comes now the creditor, The Clark County Treasurer, Clark County, Indiana, by counsel Frank E. Ballard, Jr., and in response to debtors twenty-seventh omnibus objection to proof of claims, states as follows:

1. That the creditor, on or about December 23, 2008, filed 2 claims for personal property taxes against the debtor.
2. That the first claim was in the amount of \$5,357.36, which represents personal property taxes assessed against the debtor for the year 2007 payable in 2008. That due to accrued interest, said tax bill is now \$5,893.10. (See "Attachment A.")
3. That the second claim was in the amount of \$5,357.36, which represents estimated personal property taxes against the debtor for the year 2008 payable 2009 . Said personal property taxes have not yet been finalized by the local and state government.
4. That the basis for the debtors objection is that these taxes have been paid or that debtor did not conduct business in the taxing jurisdiction during the time of assessment. In response, creditor submits "Attachment B" and "Attachment C," Business Tangible Personal Property Return and Business Tangible Personal Property Assessment Return forms respectively.
5. That creditor further states that the due date for paying personal property taxes in the State of Indiana is March 1st.
6. That the claims filed on behalf of the creditor are valid personal property claims.

WHEREFORE, the creditor, The Clark County Treasurer, of the County of Clark, State of

Attachment A

View Payable 2008 Personal Property Master

Tax ID Nbr: 024-50000-2391 Property Number: 10-024-50000-2391
 Tax Unit: 24 - CLARKSVILLE GREATER CLARK OFW Tax Rate: 2.9867000
 Owner of Record: Circuit City Store #4109(oc #4109) HMCR: 75.299800
 Tax Yr / Pay Yr: 2007 / 2008 PTRC Bus / Res: 11.143800 / 21.540000

Prop Info Alert Appeals/Bank Assess/Exempt/Ded Audit Hist **Billing** Misc Names Oth Assess Projects Prop Desc Prop Hist

Billing Information	Tax Bill	Adjustments	Balance
Spring Tax:	2,678.68	0.00	2,678.68
Spring Penalty:	267.87	0.00	267.87
Spring Annual:	0.00	0.00	0.00
Fall Tax:	2,678.68	0.00	2,678.68
Fall Penalty:	267.87	0.00	267.87
Fall Annual:	0.00	0.00	0.00
Delq 1 Yr Tax:	0.00	0.00	0.00
1 Yr Penalty:	0.00	0.00	0.00
Delq 2 Yr Tax:	0.00	0.00	0.00
2 Yr Penalty:	0.00	0.00	0.00
PTRC:	671.89	0.00	671.89
Circuit Breaker:	0.00	0.00	0.00
Late Fine:	0.00	0.00	0.00
20% Penalty:	0.00	0.00	0.00
Demand Fee:	0.00	0.00	0.00
Cert to Court:	0.00	0.00	0.00
Jdg Tax/Pen/Int:	0.00	0.00	0.00
Judgement Fee:	0.00	0.00	0.00
Other Assess:	0.00	0.00	0.00
NSF Fee:	0.00	0.00	0.00

Duplicate Nbr: 508448

Billing: 5,893.10

Adjustments: 0.00

Subtotal: 5,893.10

Receipts: 0.00

Total Due: 5,893.10

Surplus Transfer: 0.00

Acct Balance: 5,893.10

Other Receipts: 0.00

Refund Amount: 0.00

Summary AA/CES

Property Billing Other Assessment Billing Receipts Refunds Surplus Transfers Billed To

Cancel

start

Property Tax System

Va 11:16 AM

Edit Payable 2009 Personal Property Master

Tax ID Nbr: 024-50000-2391 Property Number: 10-024-50000-2391
 Tax Unit: 24 - CLARKSVILLE GREATER CLARK OFW Tax Rate: 2.9867000
 Owner of Record: Circuit City Store #4109(loc #4109) HMCR: 75.299800
 Tax Yr / Pay Yr: 2008 / 2009 PTRC Bus / Res: 11.143800 / 21.540000

Billing Assess/Exempt/Ded Oth Assess Names Prop Info Prop Desc Projects Appeals/Bank Misc Prop Hist Alert Audit Hist

Billing Information

	Tax Bill	Adjustments	Balance
Spring Tax:	0.00	0.00	0.00
Spring Penalty:	0.00	0.00	0.00
Spring Annual:	0.00	0.00	0.00
Fall Tax:	0.00	0.00	0.00
Fall Penalty:	0.00	0.00	0.00
Fall Annual:	0.00	0.00	0.00
Delq 1 Yr Tax:	5,357.36	0.00	5,357.36
1 Yr Penalty:	535.74	0.00	535.74
Delq 2 Yr Tax:	0.00	0.00	0.00
2 Yr Penalty:	0.00	0.00	0.00
PTRC:	0.00	0.00	0.00
Circuit Breaker:	0.00	0.00	0.00
Late Fine:	0.00	0.00	0.00
20% Penalty:	0.00	0.00	0.00
Demand Fee:	0.00	0.00	0.00
Cert to Court:	0.00	0.00	0.00
Jdg Tax/Per/Int:	0.00	0.00	0.00
Judgement Fee:	0.00	0.00	0.00
Other Assess:	0.00	0.00	0.00
NSF Fee:	0.00	0.00	0.00

Duplicate Nbr: 508448

Billing: 5,893.10

Adjustments: 0.00

Subtotal: 5,893.10

Receipts: 0.00

Total Due: 5,893.10

Surplus Transfer: 0.00

Acct Balance: 5,893.10

Other Receipts: 0.00

Refund Amount: 0.00

Summary AA/CES

Property Billing Other Assessment Billing Receipts Refunds Surplus Transfers Billed To

Reprint Remittance

Reprint Compare

Pay Yrs:

Go

OK

Cancel

start

Property Tax System

V2 11:16 AM

**BUSINESS TANGIBLE
PERSONAL PROPERTY RETURN**

State Form 11274 (R25 / 2-09)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Attachment B Page 4 of 6

**FORM
103 - SHORT****MARCH 1, 2009**

For Assessor's Use Only

PRIVACY NOTICE: The records in
this series are confidential according
to I. C. 6-1.1-35-9.**RECEIVED****INSTRUCTIONS: PLEASE TYPE OR PRINT**

Form 104 must be filed with this return.

This form must be filed with the Assessor not later than May 15 unless an extension is granted in writing.

You Must Use 103 Long Form if:

1. You are a manufacturer or processor.
2. Your business personal property assessment is \$150,000 or more.
3. You wish to claim any exemptions or deductions (other than the enterprise zone credit or the investment deduction); or
4. You are claiming any special adjustments such as equipment not placed in service, special tooling, permanently retired equipment or abnormal obsolescence.

VICKY KENT HAIRE
CLARK COUNTY ASSESSOR

Store closed 12/31/08.

Name of taxpayer Circuit City Stores, Inc. #04109		Federal identification number
Name under which business is conducted Circuit City Stores, Inc.		DLGF taxing district number
Address where property is located (number and street, city, state, and ZIP code) 1500 Greentree Boulevard, Clarksville, IN 47129		DLGF taxing district name
Nature of business Retail	NAICS * Code Number	Township Jeffersonville
Name and address to which Assessment and Tax Notice is to be mailed (If different than above) Circuit City Stores, Inc. BPP		County
1. Federal Income Tax Year ends 24-50000-239-1	2. Location of accounting records Greater Clark OFW	Retail merchants certificate number

24-50000-239-1

Greater Clark OFW

Circuit City Stores, Inc. #4109
Tax Dept
P.O. Box 42304
Richmond, VA 23242-2304

BC 443112
ST 10013
LO 10024

Location: 1500 Greentree Blvd.

2003-1001,340.
2004-194,710
2005-195,080.
2006-189,370
2007-201,870
2008-268,670.

O O B

7-9-09

personal property on March 1?
N or 103-O (See 50 IAC 4.2-8-3 & 4).
ation may result in a double assessment.

R	CHANGE BY COUNTY BOARD
	\$
	\$
	\$

Rem. Inv. Gov 3-05 CB

o the best of my knowledge and belief,
or controlled by the named taxpayer, in
accordance with I.C. 6-1.1 et seq., as

Signature of Tax Supervisor Sarah Harris		Signature of person preparing return based on all information of which he has any knowledge Sarah Harris	Date (month, day, year) 5-8-09
Title Tax Supervisor	Telephone number (804) 385-5143		

* NAICS - North American Industry Classification System - complete list of codes may be found at www.census.gov.

MAY 14 2008


**BUSINESS TANGIBLE PERSONAL
PROPERTY ASSESSMENT RETURN**

State Form 11405 (R27 / 2-08)

Prescribed by the Department of Local Government Finance

**FORM
103 - LONG**

MARCH 1, 2008

For Assessor's Use Only

INSTRUCTIONS: This form must be filed with the township assessor not later than May 15 unless an extension of up to 30 days is granted in writing. Please type or print Form 104 must be filed with the return. Penalties for failure to file complete return forms are at the bottom of Schedule B of this form.

PRIVACY NOTICE: The records in this series are confidential according to I.C. 6-1.1-35-9.

24-50000239-1

Name of taxpayer Circuit City Stores, Inc. Assessor Acct: 24500002391 #4109		Federal Identification Number 54-0493875
Name under which business is conducted DBA: Circuit City Stores, Inc.		DLGF Taxing district number 10000R 10013
Address where property is located (number and street, city, state, and ZIP code) 1500 Greentree Boulevard Clarksville, IN 47129		DLGF Taxing district name Jeffersonville Township-R 62C1ACK
Nature of business Retail Sales of Consumer Electronics	2002-NAICS *	Township Jeffersonville Township-R
Name and address to which Assessment and Tax Notice is to be mailed (if different than above) Circuit City Stores, Inc. Attention: Tax Department, P.O. Box 42304, Richmond, VA 23242		County Clark
		Retail Merchants Certification Number

- Federal Income Tax Year ends February 28 Name filed under Circuit City Stores, Inc.
- Location of accounting records 9954 Mayland Drive, Richmond, VA
- Form of business ☐ Partnership or Joint Venture ☐ Sole Proprietorship ☒ Corporation ☐ Estate or Trust
☐ Other, describe: _____
- Do you have other locations in Indiana? ☒ Yes ☐ No (If Yes, file Form 105)
- Are inventory records maintained on a perpetual basis? ☒ Yes ☐ No Method of valuation for inventory COST
- Was any consigned or other not owned inventory held, possessed or controlled on March 1? ☐ Yes ☐ No (See 50 IAC 4.2-5-2)
- Inventory Elections: Calendar year average ☐ Yes ☐ No (See 50 IAC 4.2-5-9)
Alternative inventory: Manufacturers or Processors ☐ Yes ☐ No Elections binding in following years. (See 50 IAC 4.2-5-7)
- If nature of business is contracting, is job site inventory included in Schedule "B"? ☐ Yes ☒ No
- Did you own, possess or control any personal property in a public warehouse or other storage place in Indiana as of March 1? ☐ Yes ☐ No
- Did you own, hold, possess or control any leased, rented or other depreciable personal property on March 1? ☐ Yes ☐ No (See 50 IAC 4.2-8)
- Did you own, hold, possess or control any Special Tools on March 1? ☐ Yes ☐ No (See 50 IAC 4.2-6-2)
- Did you own, hold, possess or control any returnable containers on March 1? ☐ Yes ☐ No (See 50 IAC 4.2-6-4)
- Total sales for this location during the prior fiscal or calendar year \$ 9,416,489

If taxpayer answers "yes" to questions 6, 9, 10, or 12, the owner must file Form 103-O and the possessor must file Form 103-N. (See 50 IAC 4.2-2 and 50 IAC 4.2-8).

Duplicate Return Requirement. Every taxpayer whose total combined assessed value of business personal property in a single taxing district is \$150,000 or more must file each return in duplicate including the confidential returns and schedules attached thereto. (IC 6-1.1-3-7 (c))

In completing a personal property return for a year, a taxpayer must make a complete disclosure of all information relating to the value, nature or location of personal property owned, held, possessed or controlled on the assessment date. (IC 6-1.1-3-9 (a)). This information would include, but not be limited to, completion of the heading and related information, answers to all questions on the face of the return, and entries on all of the appropriate lines of Schedules A and B. If such information is not provided, the taxpayer will be contacted and directed to provide that information. In addition, a penalty of \$25 may be imposed. (I.C. 6-1.1-37-7 (d))

* NAICS - North American Industry Classification System - complete list of codes may be found at www.census.gov. The Indiana Code (IC) and Indiana Administrative Code (IAC) may be found on-line at the DLGF website - www.in.gov/dlgr. For further questions contact the Township Assessor (available on the DLGF website).

SUMMARY (Round all numbers to nearest ten dollars)	REPORTED BY TAXPAYER	CHANGE BY TOWNSHIP ASSESSOR	CHANGE BY THE COUNTY BOARD
Schedule A - Personal Property Other Than Inventory	+ \$ 203,670	\$	\$
Schedule B - Inventory (Line 32 from Page 4)	+ \$ 0	\$	\$
Total True Tax Value - Before Deductions	= \$ 203,670	\$	\$
Deduction per Form PPID-1 (Investment Deduction)	- \$	\$	\$
Deduction per Form 103 ERA (Economic Revitalization)	- \$	\$	\$
Final Assessed Valuation	= \$ 203,670	\$	\$

SIGNATURE AND VERIFICATION

Under penalties of perjury, I hereby certify that this return (including accompanying schedules, deduction claims and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all tangible personal property, subject to taxation, owned, held, possessed or controlled by the named taxpayer, in the stated taxing district, on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1 et seq., as amended, and regulations promulgated with respect thereto.	
Signature of authorized person <u>Sarah Harris</u>	Telephone number 804-486-4000
Name and title of related person (please type or print) Sarah Harris Property Tax Supervisor	Date (month, day, year) 5/12/08
Signature of Person Preparing Return based on all information of which he has any knowledge	E-mail contact
	Name and contact information of preparer (please type or print)

FRANK BALLARD, JR.

ATTORNEY AT LAW



425 E. 7th Street, Jeffersonville, In 47130

Phone: # 812/283-3007 Fax: # 812/284-9866

e-mail: frankbsr@insightbb.com

Tuesday, August 11, 2009

Clerk, U.S. Bankruptcy Court
Eastern Division of Virginia
US Courthouse Annex
1100 East Main Street
Richmond, VA 23219

RE: BANKRUPTCY OF CIRCUIT CITY STORES, INC., et al.
CASE NUMBER: 08-35653 (KRH)

Dear Clerk:

Enclosed you will find Response To Debtor's Twenty-Seventh Omnibus Objection To Claims which I am submitting on behalf of Creditor, The Clark County Treasurer's Office, Clark County, Indiana, in reference to real property and/or personal property taxes owed.

I would appreciate it if you would file this response with the Court, and if you should you have any questions or comments regarding this matter, please do not hesitate to contact my office.

Sincerely,

Frank E. Ballard, Jr.

cc:

Gregg M. Galardi, Esq. & Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM
P.O. Box 636
Wilmington, DE 19899-0636

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM
155 North Wacker Drive
Chicago, IL 60606

Douglas M. Foley
One James Center
901 East Cary Street
Richmond, VA 23219